

(c) Will not be contrary to any provisions of law.

Variations from requirements granted under this paragraph are conditioned on compliance with the procedures, conditions, and limitations with respect thereto set forth in the approval of the application. Failure to comply in good faith with such procedures, conditions, and limitations shall automatically terminate the authority for such variations and the proprietor thereupon shall fully comply with the prescribed requirements of regulations from which the variations were authorized. Authority for any variation may be withdrawn whenever in the judgment of the regional director (compliance) the revenue is jeopardized or the effective administration of this part is hindered by the continuation of such variation. Where the proprietor desires to employ such variation, he shall submit a written application to do so to the regional director (compliance). The application shall describe the proposed variations and set forth the reasons therefor. Variations shall not be employed until the application has been approved.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1353, as amended, 1395, as amended (26 U.S.C. 5178, 5552))

§ 19.74 Disaster exemptions.

The regional director (compliance) may, whenever he finds that it is necessary or desirable, by reason of disaster, temporarily exempt the proprietor of any plant from any provisions of the internal revenue laws and this part relating to spirits, except those requiring the payment of tax on spirits, to the extent he may deem necessary or desirable.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1397, as amended (26 U.S.C. 5562))

§ 19.75 Assignment of officers and supervision of operations.

(a) *General.* The regional director (compliance) may assign such number of ATF officers to distilled spirits plants and utilize controls (including the use of Government locks and seals) as necessary to maintain supervision of operations conducted at such plants. When supervision is necessary:

(1) The regional director (compliance) may require a proprietor to delay any distilled spirits operation so that it may be conducted in the presence of an ATF officer; and

(2) The regional director (compliance) may require the proprietor to submit a schedule of operations to an ATF officer.

(b) *Hours of operation.* When operations at a distilled spirits plant are to be conducted in the presence of an ATF officer, such operations: (1) Shall not be conducted on Sunday unless specifically authorized by the regional director (compliance) in each instance on the showing of an emergency; and (2) Shall be conducted during an 8-hour period between 7 a.m. and 5 p.m. unless, pursuant to the proprietor's application the regional director (compliance) authorizes the performance and supervision of operations during other hours. The regional director (compliance), in administering this provision, shall not restrict such operation or function to a greater extent than did the provisions of internal revenue law and regulations on June 30, 1959.

(c) *Notification of supervision.* (1) When it is determined that supervision of plant operations is necessary, the regional director (compliance) shall notify the proprietor of the extent of ATF supervision.

(2) If supervision of a distilled spirits plant was not terminated as of December 31, 1979, notification is not necessary for continued supervision.

(d) *Withdrawal of supervision.* The regional director (compliance) shall notify the proprietor when ATF supervision of plant operations is to be withdrawn.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1395, as amended (26 U.S.C. 5553); sec. 806, Pub. L. 96-39, 93 Stat. 279 (26 U.S.C. 5201, 5202))

§ 19.76 Allowance of remission, abatement, credit or refund of tax.

The regional director (compliance) is authorized to allow claims for remission, abatement, credit, and refund of tax, filed under the provisions of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1323, as amended (26 U.S.C. 5008))